

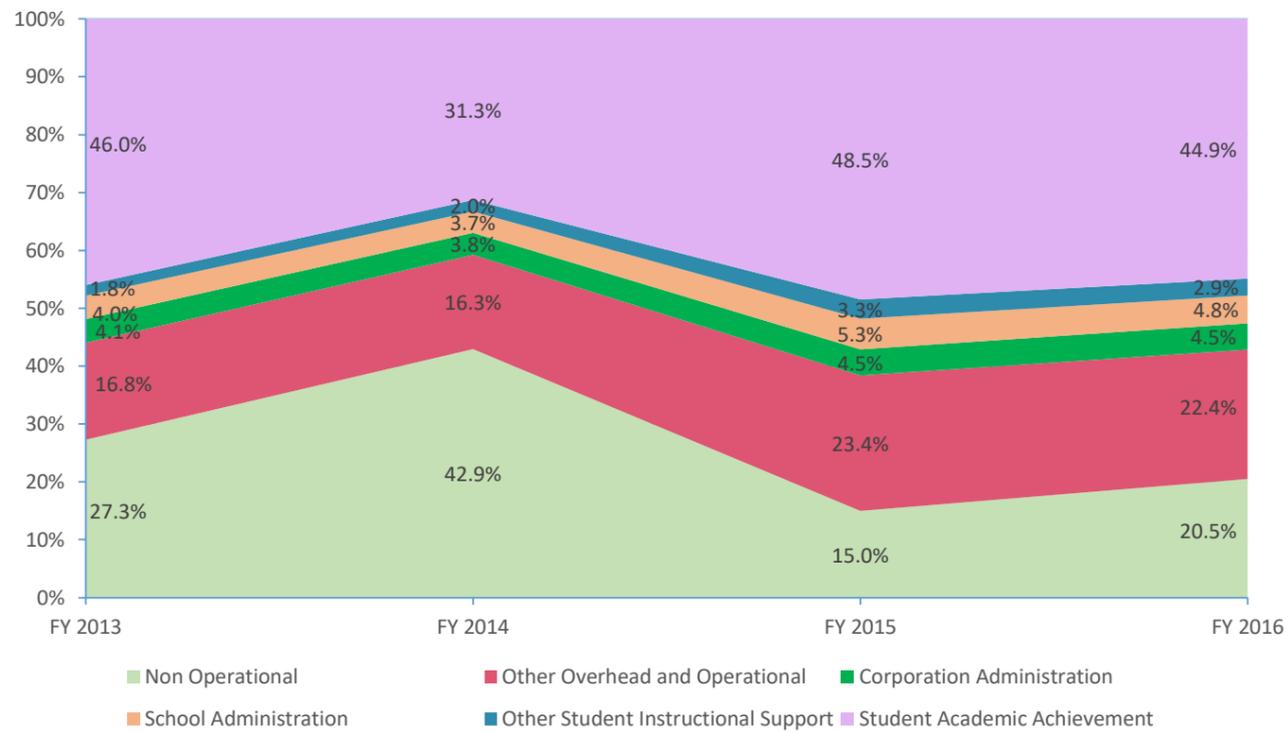
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**North Vermillion Com Sch Corp (8010)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,874,342	50.3%	\$4,201,416	46.0%	\$5,053,037	46.0%	\$3,930,570	31.3%	\$3,984,181	48.5%	\$3,714,792	44.9%
Student Instructional Support	\$551,458	7.2%	\$786,380	8.6%	\$645,385	5.9%	\$712,244	5.7%	\$709,384	8.6%	\$640,267	7.7%
<b>Total</b>	<b>\$4,425,799</b>	<b>57.5%</b>	<b>\$4,987,796</b>	<b>54.6%</b>	<b>\$5,698,421</b>	<b>51.9%</b>	<b>\$4,642,814</b>	<b>37.0%</b>	<b>\$4,693,565</b>	<b>57.1%</b>	<b>\$4,355,060</b>	<b>52.6%</b>

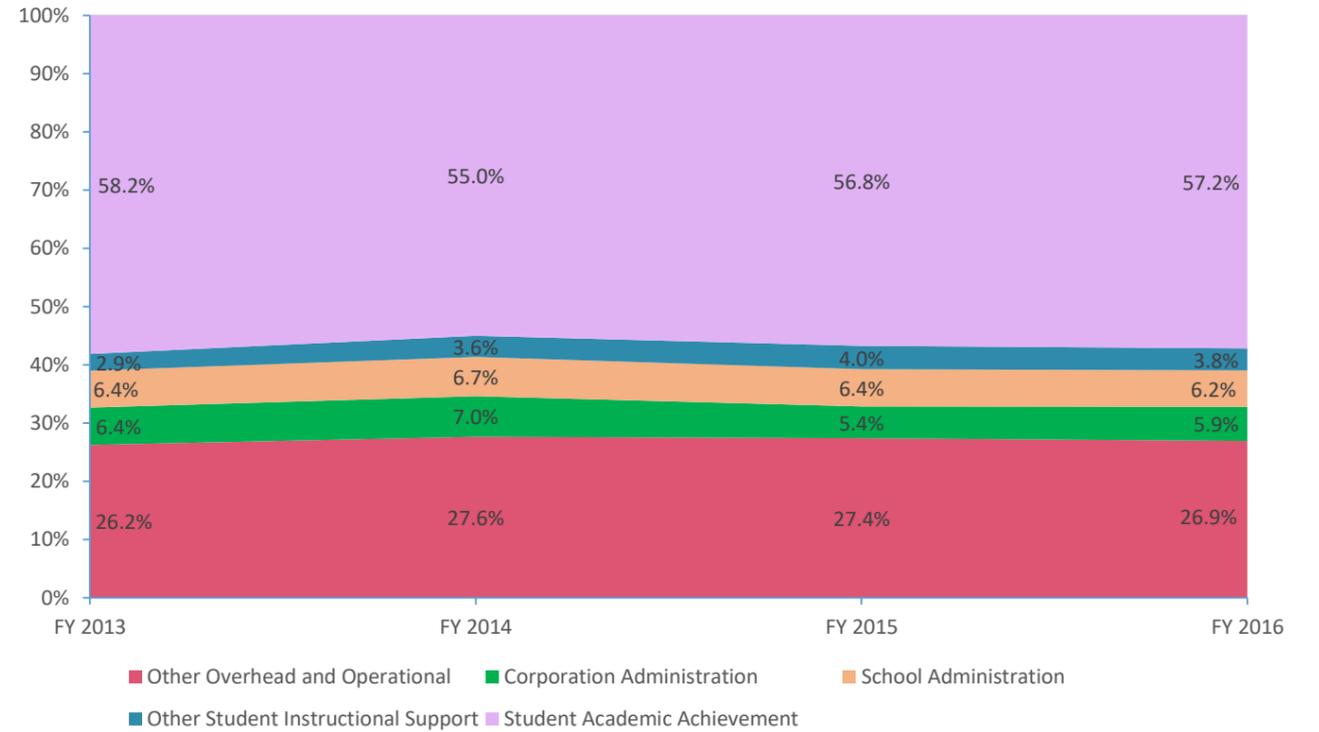
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,899,616	24.7%	\$2,380,868	26.1%	\$2,289,963	20.8%	\$2,524,328	20.1%	\$2,294,476	27.9%	\$2,227,340	26.9%
Non Operational	\$1,375,747	17.9%	\$1,769,113	19.4%	\$2,998,696	27.3%	\$5,394,806	42.9%	\$1,231,746	15.0%	\$1,697,459	20.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$3,275,363</b>	<b>42.5%</b>	<b>\$4,149,982</b>	<b>45.4%</b>	<b>\$5,288,658</b>	<b>48.1%</b>	<b>\$7,919,134</b>	<b>63.0%</b>	<b>\$3,526,221</b>	<b>42.9%</b>	<b>\$3,924,800</b>	<b>47.4%</b>

<b>Grand Total</b>	<b>\$7,701,163</b>		<b>\$9,137,777</b>		<b>\$10,987,079</b>		<b>\$12,561,948</b>		<b>\$8,219,786</b>		<b>\$8,279,859</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$137,961	\$215,411	\$151,355	\$83,251	-39.7%	-61.4%	-45.0%
11100	Regular Programs	Elementary	\$1,037,904	\$1,397,298	\$1,320,274	\$1,195,628	15.2%	-14.4%	-9.4%
11300	Regular Programs	High School	\$1,064,510	\$1,172,315	\$1,328,121	\$1,268,974	19.2%	8.2%	-4.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$34,442	\$43,288	\$0	\$0	-100.0%	-100.0%	NA
11470	Regular Programs	Vocational Education - Business Education	\$38,161	\$106,214	\$126,606	\$125,766	229.6%	18.4%	-0.7%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$23,967	\$0	\$0	NA	-100.0%	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$0	\$2,500	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$32,764	\$43,654	\$63,159	\$0	-100.0%	-100.0%	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$96,909	\$29,047	\$29,406	NA	-69.7%	1.2%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$46,387	\$0	\$0	NA	-100.0%	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$69,452	\$93,084	\$0	\$0	-100.0%	-100.0%	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$29,287	\$11,627	\$0	\$0	-100.0%	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$848	\$5,218	\$2,658	NA	213.4%	-49.1%
12520	Special Programs	Culturally Different - Compensatory	\$72	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$147,701	\$178,713	\$174,538	\$163,148	10.5%	-8.7%	-6.5%
12810	Special Programs	Special Education Preschool	\$16,932	\$11,384	\$0	\$14,759	-12.8%	29.7%	NA
12900	Special Programs	Other Special Programs	\$3,262	\$1,820	\$2,516	\$1,937	-40.6%	6.4%	-23.0%
14100	Summer School Programs	Elementary	\$0	\$6,032	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$20,017	\$10,001	\$7,994	\$9,000	-55.0%	-10.0%	12.6%
16200	Remediation	Preventive Remediation	\$14,524	\$17,844	\$0	\$5,016	-65.5%	-71.9%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$100,698	\$124,895	\$145,998	NA	45.0%	16.9%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$231,105	\$22,280	\$0	\$0	-100.0%	-100.0%	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$166,708	\$124,223	\$167,881	NA	0.7%	35.1%
17900	Payments to Other Governmental Units Within State	Other	\$150,204	\$0	\$0	\$0	-100.0%	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,523	\$6,149	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$1,522	\$0	\$0	\$0	-100.0%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$23,421	\$24,448	\$1,500	\$4,760	-79.7%	-80.5%	217.3%
22220	Instruction	Library/Media Services - School Library	\$35,113	\$45,951	\$77,967	\$87,516	149.2%	90.5%	12.2%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$28,415	\$112,488	\$12,204	\$11,784	-58.5%	-89.5%	-3.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$57,838	\$120,827	\$202,439	\$203,032	251.0%	68.0%	0.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$40,477	\$21,392	\$86,235	\$84,793	109.5%	296.4%	-1.7%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$54,031	\$72,255	\$22,547	NA	-58.3%	-68.8%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$8,868	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$4,999	\$2,500	NA	NA	-50.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$56,772	\$45,275	\$46,648	\$56,169	-1.1%	24.1%	20.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$10,425	\$4,374	\$21,914	\$16,902	62.1%	286.4%	-22.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$73	\$0	NA	NA	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$149,901	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$3,433,705</b>	<b>\$4,201,416</b>	<b>\$3,984,181</b>	<b>\$3,714,792</b>	<b>8.2%</b>	<b>-11.6%</b>	<b>-6.8%</b>
<b>Student Instructional Support</b>									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$58,971	\$51,729	\$1,093	\$0	-100.0%	-100.0%	-100.0%
21220	Students	Guidance Services - Counseling Services	\$91,220	\$168,307	\$155,831	\$121,722	33.4%	-27.7%	-21.9%
21340	Students	Health Services - Nurse Services	\$24,471	\$33,431	\$57,923	\$58,562	139.3%	75.2%	1.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$31,555	\$58,299	\$61,299	NA	94.3%	5.1%
21990	Students	Other Support Services Students - Other Student Services	\$772	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$295,893	\$501,357	\$436,238	\$398,684	34.7%	-20.5%	-8.6%
<b>Student Instructional Support Total</b>			<b>\$471,327</b>	<b>\$786,380</b>	<b>\$709,384</b>	<b>\$640,267</b>	<b>35.8%</b>	<b>-18.6%</b>	<b>-9.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$14,025	\$15,026	\$16,286	\$15,605	11.3%	3.9%	-4.2%
23120	General Administration	Board of Education - Service Area Assistants	\$26,183	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$9,551	\$31,045	\$33,783	\$30,333	217.6%	-2.3%	-10.2%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23160	General Administration	Board of Education - Promotion Expenses	\$3,239	\$4,612	\$2,267	\$1,423	-56.1%	-69.1%	-37.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$129,234	\$191,550	\$245,076	\$223,575	73.0%	16.7%	-8.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$5,250	\$1,750	\$1,000	\$7,261	38.3%	314.9%	626.1%
25130	Central Services	Fiscal Services - Budgeting	\$0	\$3,217	\$0	\$69	NA	-97.9%	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$9,909	\$3,347	NA	NA	-66.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$2,173	\$1,639	NA	NA	-24.6%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$33,080	\$48,467	\$69,838	NA	111.1%	44.1%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$257,968	\$12,010	\$22,386	NA	-91.3%	86.4%
25890	Central Services	Other Technology Services	\$0	\$15,441	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$135	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$47,267	\$108,660	\$136,237	\$123,140	160.5%	13.3%	-9.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$582,077	\$716,619	\$679,593	\$516,332	-11.3%	-27.9%	-24.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$18,246	\$319	\$193	NA	-98.9%	-39.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$86,596	\$72,527	\$24,306	\$52,026	-39.9%	-28.3%	114.0%
26499	Category not Specified	Other - 2007 Account Code	\$106,916	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$1,294	\$1,326	\$21,617	NA	1570.5%	1530.4%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$228	\$0	\$0	NA	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$89,563	\$67,714	\$81,347	\$80,411	-10.2%	18.7%	-1.2%
27010	Student Transportation	Service Area Direction	\$35,713	\$332	\$0	\$0	-100.0%	-100.0%	NA
27100	Student Transportation	Vehicle Operation	\$10,147	\$30,147	\$25,898	\$16,113	58.8%	-46.6%	-37.8%
27200	Student Transportation	Monitoring Services	\$0	\$1,450	\$1,046	\$1,644	NA	13.4%	57.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$29,648	\$12,024	\$22,487	\$14,178	-52.2%	17.9%	-37.0%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$44,232	\$81,344	NA	NA	83.9%
27500	Student Transportation	Insurance on Buses	\$1,618	\$0	\$0	\$0	-100.0%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$347,653	\$367,040	\$444,089	\$460,394	32.4%	25.4%	3.7%
27900	Student Transportation	Other Student Transportation Services	\$0	\$5,871	\$0	\$0	NA	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$102,525	\$152,567	\$193,000	\$213,919	108.6%	40.2%	10.8%
31400	Food Services Operations	Food Purchases	\$174,881	\$263,023	\$254,386	\$236,149	35.0%	-10.2%	-7.2%
31900	Food Services Operations	Other Food Services	\$0	\$9,436	\$15,239	\$34,404	NA	264.6%	125.8%
<b>Overhead and Operational Total</b>			<b>\$1,802,222</b>	<b>\$2,380,868</b>	<b>\$2,294,476</b>	<b>\$2,227,340</b>	<b>23.6%</b>	<b>-6.4%</b>	<b>-2.9%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$987	\$1,019	\$0	\$0	-100.0%	-100.0%	NA
33300	Category not Specified	Civic Services	\$0	\$424	\$346	\$477	NA	12.7%	38.0%
33400	Category not Specified	Athletic Coaches	\$130,909	\$155,951	\$162,475	\$155,503	18.8%	-0.3%	-4.3%
33990	Other Community Services	Other	\$0	\$0	\$2,500	\$0	NA	NA	-100.0%
43000	Category not Specified	Professional Services	\$9,200	\$26,677	\$37,708	\$50,203	445.7%	88.2%	33.1%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$931	\$725	\$1,575	NA	69.1%	117.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$0	\$0	\$46,389	\$107,101	NA	NA	130.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$232,956	\$7,994	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$25,794	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$100,329	\$142,687	\$26,068	\$5,678	-94.3%	-96.0%	-78.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$348	\$817	\$23,921	\$25,827	7326.9%	3063.1%	8.0%
51100	Principal on Debt	Bonds	\$0	\$0	\$750,000	\$963,000	NA	NA	28.4%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$0	\$125,625	NA	NA	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$140,300	\$63,250	NA	NA	-54.9%
52200	Interest on Debt	Temporary Loans	\$46,255	\$39,628	\$8,815	\$2,709	-94.1%	-93.2%	-69.3%
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$395,472	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$749,000	\$749,000	\$31,499	\$20,000	-97.3%	-97.3%	-36.5%
53200	Lease Rental	Equipment-Principal	\$0	\$201,481	\$0	\$175,497	NA	-12.9%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$57,054	\$35,831	\$0	\$0	-100.0%	-100.0%	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$0	\$15	NA	NA	NA
60700	Category not Specified	Scholarships	\$500	\$11,202	\$1,000	\$1,000	100.0%	-91.1%	0.0%
<b>Non Operational Total</b>			<b>\$1,353,332</b>	<b>\$1,769,113</b>	<b>\$1,231,746</b>	<b>\$1,697,459</b>	<b>25.4%</b>	<b>-4.1%</b>	<b>37.8%</b>

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Prorated by Fund</b>									
26491 - SAA NA	PERF - 2007 Account Code	\$23,772	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS NA	PERF - 2007 Account Code	\$4,692	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O NA	PERF - 2007 Account Code	\$6,899	\$0	\$0	\$0	NA	NA	NA	
26491 - NO NA	PERF - 2007 Account Code	\$1,290	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA NA	Social Security - 2007 Account Code	\$200,861	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS NA	Social Security - 2007 Account Code	\$33,276	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O NA	Social Security - 2007 Account Code	\$39,809	\$0	\$0	\$0	NA	NA	NA	
26492 - NO NA	Social Security - 2007 Account Code	\$9,265	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA NA	Group Insurance - 2007 Account Code	\$176,695	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS NA	Group Insurance - 2007 Account Code	\$34,169	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O NA	Group Insurance - 2007 Account Code	\$43,936	\$0	\$0	\$0	NA	NA	NA	
26494 - NO NA	Group Insurance - 2007 Account Code	\$9,482	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$3,594	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$728	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$616	\$0	\$0	\$0	NA	NA	NA	
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$215	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$35,714	\$0	\$0	\$0	NA	NA	NA	
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,266	\$0	\$0	\$0	NA	NA	NA	
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,135	\$0	\$0	\$0	NA	NA	NA	
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,163	\$0	\$0	\$0	NA	NA	NA	
<b>Prorated by Fund Total</b>		<b>\$640,577</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	